

COMPARATIVE TAX TABLE FOR THE FIVE CENTRAL ASIAN COUNTRIES



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TAX	KAZAKHSTAN	KYRGYZSTAN	TAJIKISTAN	TURKMENISTAN	UZBEKISTAN
STANDARD (GENERAL) TAX REGIME					
PROFIT TAX (CORPORATE INCOME TAX, INCOME TAX ON LEGAL ENTITIES AND INDIVIDUAL ENTREPRENEURS)	The standard rate is 20% . Differentiated rates apply by industry. In certain cases, a zero rate or tax exemption may apply	The standard rate is 10% . In certain cases, a zero rate or a tax exemption may be applied	The rate of 20% is applied to the activities of credit and financial organizations and mobile companies, 18% - for other types of activities	Rates range from 2% to 50% , depending on the entity's status, type of activity, and capital structure. In certain cases, tax exemptions may apply	The standard rate is 15%
INDIVIDUAL INCOME TAX (PERSONAL INCOME TAX)	The standard rate is 10% . If income exceeds 8,500 MCI ² (~36.8 million KZT) per year, a 15% rate applies to the excess	The standard rate is 10% . In certain cases, reduced rates or exemptions may apply	The standard rate is 12% . Income of non-resident individuals is taxed at a rate of 20%	The standard rate is 10% . In certain cases, reduced rates or exemptions may apply	The standard rate is 12% . In certain cases, reduced rates or exemptions may apply
VALUE ADDED TAX (VAT)	The standard rate is 16% . In some cases, a zero rate, reduced rates for certain industries, or a tax exemption may apply	The standard rate is 12% . In certain cases, reduced rates, a "zero" rate, or tax exemptions may apply	The standard rate is 14% (from January 1, 2027 - 13%). In certain cases, reduced rates or a "zero" tax rate may apply	The standard rate is 15% . In certain cases, a zero rate or a tax exemption may apply	The standard rate is 12% . In certain cases, a zero rate or a tax exemption may apply
EXCISE TAX ³	The standard rates are set as fixed amounts (in KZT) per unit of excisable goods. In some cases, a tax exemption may apply	The excise tax rates are set as fixed amounts (in KGS) per unit of measurement of excisable goods. In certain cases, a tax exemption may apply	Rates on excisable goods are established by the Government as percentages of their value and/or as fixed amounts per unit of measurement of excisable goods. The tax rate on excisable services in the field of telecommunications is 7%	Rates are established as fixed amounts (in USD/ TMT) and/or as percentages of the value/ customs value and/or per unit of measurement of excisable goods. In certain cases, tax incentives may apply	The standard rates are established as fixed amounts (in UZS) per unit of measurement of excisable goods or as percentages of their value

¹ This chart provides general information for illustrative purposes only and to provide a general understanding of the types of tax regimes, taxes and their standard rates in the relevant countries of the region. This chart does not constitute advice, and we recommend that you obtain separate advice tailored to your specific situation, taking into account all relevant circumstances if necessary.

² As of January 1, 2026, one MCI (monthly calculation index) in Kazakhstan is KZT 4,325.

³ As a rule, in all five Central Asian countries, excisable goods include alcohol, alcoholic beverages, tobacco and tobacco products, oil, and oil products. In some countries, certain other categories of goods may also be excisable, and in Tajikistan, this tax is also levied on telecommunications services.

TAX	KAZAKHSTAN	KYRGYZSTAN	TAJIKISTAN	TURKMENISTAN	UZBEKISTAN
PROPERTY TAXES (INCLUDING LAND TAX AND VEHICLE TAX) ⁴	<ul style="list-style-type: none"> ➤ Property tax: (i) For legal entities and individual entrepreneurs – the standard rate is 1.5% of the average annual balance sheet value of taxable assets; (ii) For individuals – a progressive rate scale is applied depending on the value of the taxable asset, determined by a special formula. In some cases, reduced rates may apply ➤ Land tax: Calculated according to fixed rates set per land plot area, depending on its location and designated use ➤ Vehicle tax: Calculated according to fixed rates set depending on the type and power of the vehicle 	<ul style="list-style-type: none"> ➤ Property tax: Rates are established as fixed amounts (in KGS) per 1 sq. m of taxable property, depending on the property's designated use, location, and other characteristics. In certain cases, tax incentives or exemptions may apply 	<ul style="list-style-type: none"> ➤ Real estate tax: Rates range from 3% to 18% of the calculation index, depending on the area, purpose of use and taking into account regional coefficients. Benefits and exemptions are provided for certain categories of facilities and persons. ➤ Land tax: Rates are set by the Government every 5 years for every 1 ha of land, taking into account the cadastral zone, land category and their intended use, and are indexed annually. There are exemptions and benefits ➤ Vehicle tax: The rates are set as a percentage of the calculation indicators, depending on the engine power/ pressure of the jet engine, name, seats, load capacity, field of activity 	<ul style="list-style-type: none"> ➤ Property tax: The standard rate is 1% of the average annual value of fixed assets and tangible current assets, as determined in accordance with the rules established by tax legislation. In certain cases, tax incentives or exemptions may apply 	<ul style="list-style-type: none"> ➤ Property tax: (i) for legal entities - the standard rate is 1.5% of the average annual (residual) value of the taxable property, which may not be lower than the minimum value, (ii) for individuals - rates range from 0.34% to 1.5% of the cadastral value of the taxable property, depending on its area, location, and purpose of use ➤ Land tax: (i) Base rates for non-agricultural land, depending on the region, range from UZS 29.7 million to UZS 298.1 million per 1 hectare for legal entities, and from UZS 278 to UZS 1,735 per 1 sq. m for individuals, (ii) the sta tax rate for agricultural land is set at 0.95% of the established normative value of agricultural land

⁴ As a rule, in all five Central Asian countries, property tax is levied on real estate assets such as buildings, premises, and structures (residential and non-residential). In some countries, this tax may also apply to land, vehicles, and other property.

TAX	KAZAKHSTAN	KYRGYZSTAN	TAJIKISTAN	TURKMENISTAN	UZBEKISTAN
SUBSOIL USE TAXES (NATURAL RESOURCES TAXES)⁵	<ul style="list-style-type: none"> ➤ Mineral Extraction Tax (MET): Calculated at established (fixed) rates, which are differentiated depending on the type of minerals extracted and the volume of production (extraction) ➤ Signature bonus: A one-time fixed payment for the acquisition of the right to subsoil use in a contract territory (subsoil plot) or during its expansion, arising upon receipt of the right (usually following a tender/conclusion of a contract/license) and during the expansion of the territory ➤ Payment for historical cost recovery: A fixed payment to reimburse the total state costs for geological survey of the contract area and exploration of deposits prior to the conclusion of the contract 	<ul style="list-style-type: none"> ➤ Bonus: Rates for various types of minerals are established by the Cabinet of Ministers in accordance with a special classification table, in USD per physical unit (i) for mineral extraction, depending on the volume of reserves, degree of exploration, value, and scale of the deposits; and (ii) for exploration and prospecting, depending on the size of the licensed area. In certain cases, tax incentives may apply. ➤ Royalty: Rates are established as follows (i) for groundwater extraction, as fixed amounts (in KGS) per 1 m³, depending on the type and purpose of the water; and (ii) for extraction of other minerals, rates range from 1% to 12% of the value of chemically pure metal/ revenue. In certain cases, tax incentives may apply. 	<ul style="list-style-type: none"> ➤ Signature bonus: Established in accordance with the rules set by the Government and specified in the natural resources use agreement ➤ Commercial discovery bonus: Established in accordance with the procedure determined by the Government and specified in the natural resources use contract ➤ Extraction royalty: Rates range from 0% to 10% of the value of the volume of extracted minerals, calculated based on the average supply price for the reporting period ➤ Water royalty: The rate is set at 0.06 of the calculation indicator per each 1,000 kilowatt-hours of electricity produced 	<ul style="list-style-type: none"> ➤ Subsoil use tax: The rates are (i) for taxable operations with hydrocarbon resources — 10% (for crude oil) and 22% (for natural and associated gas) of the value determined based on the price of hydrocarbon resources that the taxpayer receives or is entitled to receive from any other person (excluding VAT), and (ii) for taxable operations with other minerals — from 0% to 50% of the profit derived from their sale, depending on the profitability level (the higher the profitability level, the higher the tax rate) 	<ul style="list-style-type: none"> ➤ Subsoil use tax: Rates generally range from 2% to 50% of the value of the volume of extracted minerals or the actual sales volume of extracted (recovered) minerals, depending on the type of mineral and the location of its extraction (recovery) ➤ Rent tax: The standard rate is 25% of rent income, calculated in accordance with the rules established by tax legislation ➤ Water use tax: The standard rates range from UZS 100 to UZS 38,000 per 1 m³ of water withdrawn from the source, depending on the category of the user, the purpose of consumption, and the type of source

⁵ Typically, taxes on subsoil use (natural resources) include a one-time tax (bonus, etc.) payable upon obtaining the right to subsoil use (license), and/or a tax payable upon the extraction and/or sale of minerals (natural resources) (royalties, etc.). Some countries also impose taxes on specific types of natural resources (for example, water), taxes levied on the export of extracted natural resources, and others.

TAX	KAZAKHSTAN	KYRGYZSTAN	TAJIKISTAN	TURKMENISTAN	UZBEKISTAN
SUBSOIL USE TAXES (NATURAL RESOURCES TAXES)	<ul style="list-style-type: none"> ➤ Royalty on solid minerals: The taxable object is the physical volume of sold mineral raw materials and solid minerals extracted by the subsoil user under the license for exploration/ extraction ➤ Excess profit tax: An additional tax when the object and related indicators are determined (including "net income", "taxable income", income/deductions under the contract, corporate income tax under the contract, etc.) ➤ Export rent tax (applicable to the export of crude oil and crude oil products): The payers, object (volume of exports), tax period (quarter) and scale of rates based on the world price of oil have been determined ➤ Alternative subsoil use tax: It is applied instead of a number of special payments/ taxes (including instead of MET, excess profit tax and reimbursement of historical costs) depending on the conditions 		<ul style="list-style-type: none"> ➤ Export rent: The rate is (i) for silk thread, cotton yarn and thread - 4% (from January 1, 2027 - 6%), and (ii) for other taxable natural resources - 8% (from January 1, 2027 - 10%) of the value determined on the basis of the average delivery (export) price of the relevant goods at the time of export, specified in export contracts, but not lower than the average delivery price of the goods formed during the tax period on the London Metal Exchange, the London Bullion Exchange or other international (regional) exchanges 		

TAX	KAZAKHSTAN	KYRGYZSTAN	TAJIKISTAN	TURKMENISTAN	UZBEKISTAN
OTHER APPLICABLE TAXES	<ul style="list-style-type: none"> ➤ Tax on non-residents' income: Rates range from 5% to 20%. In certain cases (including under double taxation treaties), reduced rates or exemptions may apply ➤ Social tax: The standard rate is 6%. In certain cases, reduced rates may apply 	<ul style="list-style-type: none"> ➤ Sales tax: Rates range from 1% to 5%. In certain cases, a tax exemption may apply ➤ Tax on income of non-resident legal entities: Rates range from 5% to 10%. In certain cases (including under double taxation treaties), reduced rates or exemptions may apply ➤ Tax on income of mining and mineral processing enterprises: Rates range from 1% to 30%, depending on the value of the taxable metal⁶ as determined in accordance with the established procedure. Entities subject to this tax are subject to a zero profit tax rate 	<ul style="list-style-type: none"> ➤ Sales tax: Levied in lieu of VAT only on the supply, processing, import, and export of primary aluminum, at rates of 1% and 3% of the value of aluminum, determined based on London Metal Exchange prices ➤ Tax on income of non-resident legal entities: Rates range from 3% to 15%. In certain cases (including under double taxation treaties), reduced rates or exemptions may apply ➤ Social tax: Rates are (i) for insured persons - 1–2%, and (ii) for policyholders (employers) - 20–25% of payments to resident individuals. In certain cases, a tax exemption may apply 	<ul style="list-style-type: none"> ➤ Tax on income of non-resident legal entities: The standard rate is 15%. Income from the dry lease (bareboat or aircraft lease without crew) of sea or aircraft is taxed at a rate of 6%. In certain cases (including under double taxation treaties), reduced rates or tax exemptions may be applied 	<ul style="list-style-type: none"> ➤ Tax on income of non-resident legal entities: Rates range from 0% to 20%. In certain cases (including under double taxation treaties), reduced rates or exemptions may apply. ➤ Social tax: Rates range from 4.7% to 25% of income paid by employers to employees under employment relationships

⁶ Typically, taxes on subsoil use (natural resources) include a one-time tax (bonus, etc.) payable upon obtaining the right to subsoil use (license), and/or a tax payable upon the extraction and/or sale of minerals (natural resources) (royalties, etc.). Some countries also impose taxes on specific types of natural resources (for example, water), taxes levied on the export of extracted natural resources, and others.

TAX	KAZAKHSTAN	KYRGYZSTAN	TAJIKISTAN	TURKMENISTAN	UZBEKISTAN
SPECIAL (PREFERENTIAL) TAX REGIMES⁷					
SPECIAL TAXES / FEES AND / OR TAX INCENTIVES / EXEMPTIONS WITHIN SPECIAL (PREFERENTIAL) TAX REGIMES	<ul style="list-style-type: none"> ➤ Special Economic Zones (SEZ): Depending on the specific features and location of the SEZ, reduced tax rates or exemptions from taxes and customs duties may apply ➤ Simplified declaration regime: Instead of certain taxes provided for by the general tax regime, a tax on revenue is paid, the standard rates of which are 3-4% ➤ Self-employed regime: A zero rate applies to personal income tax and a 4% rate applies to social payments ➤ Peasant or farm households: They are not subject to a number of taxes stipulated by the general tax regime (land tax, social tax, VAT (except for VAT on imports and non-resident VAT), etc.), and also pay personal income tax at a rate of 0.5% ➤ E-commerce tax: Paid at a rate of 16% of revenue received by non-resident from residents 	<ul style="list-style-type: none"> ➤ Free Economic Zones (FEZ): In exchange for exemption from most taxes under the standard tax regime, FEZ entities pay a fee of 0.1–2% of revenue ➤ Unified tax: Paid at rates ranging from 0% to 8%, in lieu of profit tax, VAT on taxable supplies and sales tax ➤ High Technology Park (HTP): In lieu of corporate income tax, VAT on taxable supplies, and sales tax, HTP residents pay a fee of 1% of revenue ➤ Patents: Standard tax rates for patents are established by the Cabinet of Ministers as fixed amounts (in KGS) by type of activity, in lieu of profit tax, VAT on taxable supplies and sales tax ➤ E-commerce tax: Paid at a rate of 2%, in lieu of profit tax, VAT on taxable supplies and sales tax 	<ul style="list-style-type: none"> ➤ Free Economic Zones (FEZ): FEZ entities are exempt from all taxes with respect to activities carried out within the FEZ, except for social tax and tax agent obligations ➤ Technology Parks (TP): Entities carrying out information and technology activities in TP are exempt from all taxes, except for personal income tax (PIT), social tax, and tax agent obligations. At the same time, a 50% benefit (discount) is provided on (PIT) and social tax, and dividends of participants are exempt from withholding tax ➤ Securities Market Participants (SMP): SMP (brokers, dealers, depositories, etc.) are exempt from payment of 50% of corporate income tax and VAT in the course of their activities. In addition, issuer legal entities and investors are exempt from taxation of capital gains on securities traded on stock exchanges of Tajikistan 	<ul style="list-style-type: none"> ➤ Simplified regime for individual entrepreneurs: Provides for the payment of a fixed patent fee or a 2% gross income tax, without deductions, in lieu of the profit tax. The fixed patent fee for each type of business activity is established by the Cabinet of Ministers ➤ Taxation in specific territories: In certain territories (the Sokh District, Chungara mahalla of Rishtan District, Shakhimardan, Yordan and Tashtepa Street – 2 of the Khosilot mahalla of Fergana District, Fergana Region), a special taxation regime applies, stipulating reduced rates of corporate income tax, personal income tax, social tax, and turnover tax, as well as the application of reducing adjustment coefficients for property tax, land tax, and water use tax ➤ IT Park residents: Exempt from payment of major taxes, in exchange for which they make mandatory contributions of 1–2% of total annual income. Personal income tax is paid at a reduced rate of 7.5%, and an exemption from social tax applies 	<ul style="list-style-type: none"> ➤ Special Economic Zones (SEZ): SEZ participants are exempt from property tax, land tax, water use tax, and corporate income tax for a period determined depending on the amount of invested capital

⁷ As a rule, special tax regimes require entities to pay special taxes or other payments in lieu of exemption from all or part of the taxes provided for by the standard (general) tax regime, or the application of reduced tax rates provided for by the standard (general) tax regime.

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SPECIAL (PREFERENTIAL) TAX REGIMES					
SPECIAL TAXES / FEES AND / OR TAX INCENTIVES / EXEMPTIONS WITHIN SPECIAL (PREFERENTIAL) TAX REGIMES	<ul style="list-style-type: none"> ➤ Mining tax: Calculated based on the volume of electricity (kWh) consumed in digital mining ➤ Mining tax: Paid at a rate of 10%, depending on the volume and cost of electricity consumed, in lieu of profit tax, VAT on taxable supplies and sales tax ➤ Gambling tax: Basic rates are established as fixed amounts (in KGS) per unit of gaming equipment/betting outlet, as well as a percentage of the difference between revenue and winnings paid to players, in lieu of profit tax, VAT on taxable supplies and sales tax ➤ Special Trade Regime Zones (STRZ): Tax rates on activities carried out in STRZ are established by the Cabinet of Ministers as fixed amounts (in KGS) per trading place, depending on the declared volume of revenue planned to be received in the current calendar year, in lieu of profit tax, VAT on taxable supplies and sales tax 	<ul style="list-style-type: none"> ➤ Mining tax: Paid at a rate of 10%, depending on the volume and cost of electricity consumed, in lieu of profit tax, VAT on taxable supplies and sales tax ➤ Patents: Patent rates for certain types of activities are established by the Government in lieu of nationwide taxes provided for under the standard tax regime, for individual entrepreneurs with annual income not exceeding TJS 200,000 ➤ Small business entities (SBE): Instead of income tax on legal entities and individual entrepreneurs, as well as VAT (with the exception of non-resident VAT, import VAT), SBE with an annual income of no more than TJS 1 million pay income tax in a simplified manner at the rates of (i) 6% when calculating the tax base on gross income and (ii) up to 20% when calculating the tax base on gross income minus permitted deductions ➤ Unified agricultural tax: Paid by agricultural producers in lieu of income tax, land tax, and VAT (except for import VAT and VAT of non-residents), at annual rates determined every five years by the Government per 1 hectare of land, taking into account cadastral zones and subject to annual indexation 		<ul style="list-style-type: none"> ➤ Turnover tax: Paid by entities with annual turnover not exceeding UZS 1 billion, in lieu of corporate income tax and VAT. The standard rate is 4%. In certain cases, reduced rates apply ➤ Direct Private Foreign Investments (DPFI): Legal entities with DPFI are exempt from land tax, property tax, and water use tax for a period determined by a Presidential decision, depending on the volume of DPFI invested ➤ Attorney activity: Bar associations, law firms, and law bureaus as non-profit organizations, in respect of activities related to the provision of legal assistance by attorneys, are exempt from taxes and fees, except for customs payments, social tax, and taxes withheld at source 	

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SPECIAL TAXES / FEES AND / OR TAX INCENTIVES / EXEMPTIONS WITHIN SPECIAL (PREFERENTIAL) TAX REGIMES		<ul style="list-style-type: none"> ➤ Transaction tax: The rate is 0.1% of the transaction amount⁸ ➤ Tamchy Special Financial Investment Territory (Tamchy SFIT): The activities of the Tamchy SFIT entities on the territory of the Tamchy SFIT are exempt from all types of taxes⁹ 	<ul style="list-style-type: none"> ➤ Gambling tax: Paid by gambling business entities at fixed rates established by local state authorities per unit of gambling facility (gaming table, betting outlet, etc.), in lieu of income tax and VAT (except for import VAT and VAT of non-residents) ➤ Poultry farming, fish farming, and compound feed production entities: Exempt from income tax, real estate tax, VAT (except for import VAT), and land tax. 		

⁸ A transaction is an operation involving the redirection of funds by an organization, individual entrepreneur, or branch/representative office of a foreign organization registered in the Kyrgyz Republic in accordance with the legislation of the Kyrgyz Republic on state registration, as well as by a foreign organization that does not have a permanent establishment in the Kyrgyz Republic and has undergone tax registration without state registration at the address of the bank where its account is opened, on the instruction of a foreign entity from it or another foreign entity to another foreign entity or to it.

⁹ We anticipate that, instead of a tax exemption, registration and/or operating fees for Tamchy SFIT entities will be charged, similar to those for SEZ entities and/or HTP residents. However, the corresponding fees have not yet been determined, and Tamchy SFIT is not yet operational.

About Baker Tilly team in Kyrgyzstan

Since 2009, we have been providing accounting and audit services, tax services, legal services, information security, valuation, and strategic consulting in Central Asia in compliance with the requirements of International Standards on Auditing, International Financial Reporting Standards, International Valuation Standards, and local legislation.

Baker Tilly companies in Central Asia are independent members of the international audit and consulting network Baker Tilly International, one of the leading global professional services networks.



Kuban Alymkulov, FCCA
Audit Partner

Kubat is a certified auditor of the Kyrgyz Republic and has extensive experience working in international audit firms.

He is an Honorary Member of the Association of Certified Chartered Accountants (FCCA, United Kingdom) and a General Certified Accountant and auditor of the Kyrgyz Republic, as well as a Certified Practicing Accountant (CPA).

He has over 20 years of professional experience in Big Four companies and international audit firms.



Albina Rakhmidinova
Legal Services Partner

Albina has more than 16 years of experience working in leading law firms and international consulting companies.

Her areas of expertise include legal consulting across various industries on corporate law, taxation, mergers and acquisitions (M&A), compliance, contracts and support of international investment and public-private partnership (PPP) projects in Central Asia and the CIS.

She is attorney-at-law and Certified PPP Professional.



Eldiar Raiymkulov
Counsel

Eldiar has 10 years of experience as a senior lawyer and advisor in leading law firms, providing strategic advice on corporate law, mergers and acquisitions (M&A), intellectual property, contracts, and public-private partnerships.

His experience includes advising on large-scale investment projects across various sectors of the economy, representing clients in disputes with government authorities and counterparties, and participating in the development and implementation of legal reforms.

Our services

We offer a full range of services including:



to support our clients in achieving growth and clients' long-term success.

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We work in partnership with our clients to identify, achieve and sustain international business goals.

Audit

- Audit and Review in accordance with IFRS and IPSAS
- Financial Advisory
- Digital Solutions
- Recommendations for improving the internal controls system

Tax

- Corporate taxation
- Tax consulting
- Tax Planning & compliance
- Tax representation & dispute support
- Transfer Pricing

IT Audit

- Infrastructure & Cloud Solutions
- Cybersecurity Advisory
- IT Outsourcing & Support
- Software Development
- Digital Transformation
- Data Analytics & AI

Advisory

- Strategic Business Consulting
- Outsourced Solutions
- Financial Advisory
- Digital Solutions
- Risk & ESG Advisory

Legal

- Investment projects and market entry advice
- M&A, legal due diligence, and transaction support
- Banking and project finance
- Public-private partnerships (PPPs)
- Regulatory, licensing, and permits
- Tax advisory
- Employment law
- Dispute resolution and arbitration

Accounting

- Bookkeeping & Payroll
- Tax Accounting
- Management Reporting
- IFRS Reporting
- Accounting Outsourcing
- Internal Controls & Compliance

Valuation Services

- Valuation of businesses, shareholdings and securities
- Valuation of intellectual property
- Valuation of movable and immovable property
- Valuation for IFRS reporting purposes
- Asset inventory
- Construction monitoring

HR

- HR Systems and Processes Audit
- HR Strategy Design
- Selection and Onboarding Frameworks
- Talent Management and Succession Planning
- Employee Performance Assessment
- Compensation, Rewards and KPI Management Systems

Baker Tilly Contacts

Baker Tilly Intl. Headquarters
2 London Wall Place, London, GB
EC2Y 5AU
Tel.: +44 20 3882 2000
info@bakertilly.global



Website: <https://bakertilly-ca.com>

Republic of Kazakhstan
19, Al Farabi ave.
BC "Nurly Tau", Block 1B-403 (Audit), Block
2B-201 (Advisory)
Almaty
Tel./fax: +7 727 311 05 25
contact@bakertilly.kz

Republic of Uzbekistan,
59/7, Oloy bozori str.
Tel.: +998 93 180 09 59
Tashkent
contact@bakertilly.uz

Turkmenistan
131/1 Bitarap Turkmenistan Ave.,
BC "Cheper haly". 2nd floor
Tel.: +993 (12) 95 53 01
Ashgabat
contact@bakertilly.tm

Republic of Tajikistan
37/1, Bokhtar str.
501-502 offices
Tel.: +992 (44) 600 46 55
Dushanbe
contact@bakertilly.ti

Kyrgyz Republic
103 Ibraimova str.
BC "Victory", 7th floor
Tel./fax: + 996 312 90 05 05
Bishkek
contact@bakertilly.kg